



## News Release

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**IRS ISSUES PLAIN-LANGUAGE TAX GUIDE  
FOR CHURCHES AND RELIGIOUS ORGANIZATIONS**

WASHINGTON – The Internal Revenue Service today released a revised plain-language tax guide that explains the special tax laws and procedures that apply to churches and religious organizations.

Publication 1828, “Tax Guide for Churches and Religious Organizations,” covers such topics as: Avoiding activities that may jeopardize tax-exempt status; unrelated business income tax; recordkeeping requirements; and substantiation and disclosure rules that apply to charitable contributions. It replaces an earlier draft issued in 1994.

“Churches and religious organizations have a unique status in American society,” said Steven T. Miller, director of the IRS’s Exempt Organizations division. “Over the years, Congress has enacted special tax laws in recognition of that status. This publication explains these rules in a straightforward way to help these organizations understand and voluntarily comply with the tax rules.”

The new publication reflects the tax laws enacted by Congress, Treasury regulations and court decisions. It uses examples to illustrate typical situations but is not intended to be comprehensive. “This quick reference guide is not intended to replace the law or to be the sole source of information on the tax law for churches and religious organizations,” Miller said.

The publication contains an address for public comment.

An electronic advance text of the publication is available on the charities page of the IRS Web site, [www.irs.gov/eo](http://www.irs.gov/eo). Printed copies will be available soon by calling the IRS toll-free forms and publications number, 1-800-829-3676.

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